

UTAH STATE AUDITOR

AUDITS: SECTION 51-2-1, 51-2-2, Utah Code Annotated, 1953:

ANNUAL AUDITS:

CITIES & COUNTIES having a population OVER 2500
ALL SCHOOL DISTRICTS

County Audits: CALENDAR-YEAR BASIS: DECEMBER 31
Cities, Towns & School Districts: FISCAL YEAR: JUNE 30

BIENNIAL AUDITS:

CITIES & COUNTIES having a population LESS THAN 2500

County Audits: CALENDAR-YEAR BASIS: DECEMBER 31
Cities & Towns: FISCAL-YEAR BASIS: JUNE 30

ALL SPECIAL TAXING DISTRICTS: (AMENDMENT BY 1969 LEGISLATURE)
CEMETERY MAINTENANCE, COUNTY IMPROVEMENT, COUNTY-SERVICE AREA
FIRE PROTECTION, METROPOLITAN WATER DISTRICTS, MOSQUITO
ABATEMENT, SANITATION, WATER CONSERVANCY, WATER OR SEWAGE
IMPROVEMENT, and ALL OTHER TAXING UNITS OF THE STATE HAVING
THE POWER TO TAX AND EXPEND PUBLIC FUNDS. (Effective May 13)

SECTION 51-2-3:

"The AUDIT REPORT is to be made by or under the immediate direction of a competent accountant NOT IN THE HIRE OF THE LOCAL GOVERNMENTAL UNIT. It is to be a COMPLETE AUDIT OF THE ACCOUNTS OF ALL OFFICERS in their respective cities, towns, counties, school districts and taxing units having: THE CARE, MANAGEMENT, COLLECTION AND/OR DISBURSEMENT OF MONEYS belonging to these respective political subdivisions or appropriated by law or otherwise acquired for use and benefit.

"Such audits shall be made in accordance with the UNIFORM CLASSIFICATION OF ACCOUNTS as provided by law.

"ALL AUDIT REPORTS so made shall be filed and preserved by the governing body of each county, city, town, school district and taxing units and COPIES THEREOF SHALL BE FILED WITH THE STATE AUDITOR.

"School-District Audits must ALSO be filed with the Superintendent of Public Instruction."

SECTION 51-2-5, Utah Code Annotated:

The STATE AUDITOR SHALL WITHHOLD STATE FUNDS* from any city, town, county or school district which DOES NOT COMPLY WITH ITS AUDIT REQUIREMENTS as provided in the above sections. These funds SHALL BE RELEASED when the audit requirements are met with either voluntarily or through action by Section 51-2-6.

SECTION 51-2-6:

The STATE AUDITOR SHALL CAUSE AN AUDIT to be made of any city, town, county or school district which DOES NOT COMPLY with its audit requirements by contracting with competent independent accountant to complete such an audit and shall REIMBURSE such accountant OUT OF THE STATE FUNDS withheld from such city, town, county and school district BEFORE such funds are released."

*LIQUOR PROFITS, "B" or "C" ROAD FUNDS, LOCAL OPTION TAX COLLECTIONS,
AIRPORT FUNDS. . .

